

**Exhibit A**

**Proposed Order**

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et  
al.*,

Debtors.<sup>1</sup>

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)

This filing relates to the  
Commonwealth and ERS.

ORDER GRANTING FIVE HUNDRED FORTY-SEVENTH OMNIBUS OBJECTION  
(NON-SUBSTANTIVE) OF THE COMMONWEALTH  
OF PUERTO RICO AND THE EMPLOYEES RETIREMENT SYSTEM OF THE  
GOVERNMENT OF THE COMMONWEALTH OF PUERTO RICO TO DUPLICATE  
LITIGATION CLAIMS

Upon the *Five Hundred Forty-Seventh Omnibus Objection (Non-Substantive) of the Commonwealth of Puerto Rico and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico to Duplicate Litigation Claims* (the “Five Hundred Forty-Seventh

<sup>1</sup> The Debtors in the Title III cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the “Commonwealth”) (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”, and together with the Commonwealth, COFINA, HTA, ERS, and PREPA, the “Debtors”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations)

Omnibus Objection”)<sup>2</sup> filed by the Commonwealth of Puerto Rico (the “Commonwealth”) and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS,” and together with the Commonwealth, the “Objecting Debtors”), dated October 28, 2022, for entry of an order disallowing in their entirety certain claims filed against the Objecting Debtors, as more fully set forth in the Five Hundred Forty-Seventh Omnibus Objection and supporting exhibits thereto; and the Court having jurisdiction to consider the Five Hundred Forty-Seventh Omnibus Objection and to grant the relief requested therein pursuant to PROMESA Section 306(a); and venue being proper pursuant to PROMESA Section 307(a); and due and proper notice of the Five Hundred Forty-Seventh Omnibus Objection having been provided to those parties identified therein, and no other or further notice being required; and the claims identified in the column titled “Claims to be Disallowed” in Exhibit A to the Five Hundred Forty-Seventh Omnibus Objection (collectively, the “Claims to Be Disallowed”) having been found to be duplicative of the Litigation Master Claims, as defined in the Five Hundred Forty-Seventh Omnibus Objection; and the Court having determined that the relief sought in the Five Hundred Forty-Seventh Omnibus Objection is in the best interest of the Objecting Debtors, their creditors, and all the parties in interest; and the Court having determined that the legal and factual bases set forth in the Five Hundred Forty-Seventh Omnibus Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the Five Hundred Forty-Seventh Omnibus Objection is GRANTED as set forth herein; and it is further

---

<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings given to such terms in the Five Hundred Forty-Seventh Omnibus Objection.

ORDERED that the Claims to Be Disallowed are hereby disallowed in their entirety; and it is further

ORDERED that the Objecting Debtors' right to object to the Litigation Master Claims is reserved; and it is further

ORDERED that Kroll is authorized and directed to designate the Claims to Be Disallowed as expunged on the official claims register in the Title III Cases; and it is further

ORDERED that this Order resolves Docket Entry No. 22751 in Case No. 17-3283; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

Dated: \_\_\_\_\_

---

Honorable Judge Laura Taylor Swain  
United States District Judge

**EXHIBIT A**

**Schedule of Claims Subject to the Five Hundred Forty-Seventh Omnibus Objection**

## Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
1	BONET GUERRA, SONIA I URB. JARDINES DE RINCON CALLE 2 D2 RINCON, PR 00677-2616	05/24/18	17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico	28549	Undetermined*	MADELINE ACEVEDO CAMACHO ET AL. (2,818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 PO BOX 9021828 SAN JUAN, PR 00902-1828	06/29/18	17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico	103072	\$8,990,000.00*

Reason: Upon further review, it was determined that the claim is a full duplicate to master claims #: 32044 and 103072. Claim was previously subject to a partial duplicate litigation objection (Omni #: 351 - DN: 17112)

This claim is duplicative of Master Claim nos. 32044 and 103072, which were filed on behalf of all plaintiffs in the litigation captioned Madeline Acevedo Camacho et al. v. Puerto Rico Department of Family Affairs, No. 2016-05-1340 (the "Acevedo Camacho Master Claims"), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Puerto Rico Department of Family Affairs ("DOFA") employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." The claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

Claim #28549 also contained on Exhibit A to the 337th Omnibus Claims Objection for Claims to Be Reclassified and the 351st Omnibus Claims Objection for Claims to Be Partially Disallowed.

## Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
2 CONTRERAS LOPEZ, JUSTINA PO BOX 215 SAN LORENZO, PR 00754	05/18/18	17 BK 03283-LTS Commonwealth of Puerto Rico	17259-1	Undetermined*	MADELINE ACEVEDO CAMACHO ET AL. (2,818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 PO BOX 9021828 SAN JUAN, PR 00902-1828	06/29/18	17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico	103072	\$8,990,000.00*

Reason: This claim is duplicative of Master Claim nos. 32044 and 103072, which were filed on behalf of all plaintiffs in the litigation captioned Madeline Acevedo Camacho et al. v. Puerto Rico Department of Family Affairs, No. 2016-05-1340 (the "Acevedo Camacho Master Claims"), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Puerto Rico Department of Family Affairs ("DOFA") employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." The claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.

## Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
3 CORRES SOTO, MORAYMA CONDO. PARQUE JULIANA APTO. 103 EDIF. 100 CAROLINA, PR 00987	05/24/18	17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico	26257	\$145,008.00*	FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828	06/29/18	17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico	93199	\$15,283,000.00*

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the "Beltrán Cintrón Master Claims"), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs ("DOFA") employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." The claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

Claim #26257 also contained on Exhibit A to the 337th Omnibus Claims Objection for Claims to Be Reclassified, the 347th Omnibus Claims Objection for Claims to Be Reclassified, and the 541st Omnibus Claims Objection for Claims to Be Disallowed.

## Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
4 CORRES SOTO, MORAYMA CONDO. PARQUE JULIANA EDIF 100 APTO 103 CAROLINA, PR 00987	05/24/18	17 BK 03283-LTS Commonwealth of Puerto Rico	44328	\$475,200.00*	FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828	06/29/18	17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico	93199	\$15,283,000.00*

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the "Beltrán Cintrón Master Claims"), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs ("DOFA") employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." The claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

Claim #44328 also contained on Exhibit A to the 347th Omnibus Claims Objection for Claims to Be Reclassified and the 541st Omnibus Claims Objection for Claims to Be Disallowed.

## Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
5 DONES MORALES, NAYDA L. P.O. BOX 801 URB. VALLES DE ARROYO #24 ARROYO, PR 00714	06/28/18	17 BK 03283-LTS Commonwealth of Puerto Rico	70396	Undetermined*	FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828	06/29/18	17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico	93199	\$15,283,000.00*

Reason: Upon further review, it was determined that the claim is a full duplicate to master claims #: 179140 and 93199. Claim was previously subject to a partial duplicate litigation objection (Omni #: 351 - DN: 17112)

This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the "Beltrán Cintrón Master Claims"), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs ("DOFA") employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." The claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

Claim #70396 also contained on Exhibit A to the 351stth Omnibus Claims Objection for Claims to Be Partially Disallowed.

## Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
6 GONZALEZ OLIVERO, VIVIAN PO BOX 243 UTUADO, PR 00641	05/25/18	17 BK 03283-LTS Commonwealth of Puerto Rico	21218	Undetermined*	FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828	06/29/18	17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico	93199	\$15,283,000.00*

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the "Beltrán Cintrón Master Claims"), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs ("DOFA") employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." The claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

## Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
7	HERNANDEZ RODRIGUEZ, ANETTE HC 2 BOX 7663 COROZAL, PR 00783	06/06/18	17 BK 03283-LTS Commonwealth of Puerto Rico	35758	Undetermined*	MADELINE ACEVEDO CAMACHO ET AL. (2,818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 PO BOX 9021828 SAN JUAN, PR 00902-1828	06/29/18	17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico	103072	\$8,990,000.00*

Reason: This claim is duplicative of Master Claim nos. 32044 and 103072, which were filed on behalf of all plaintiffs in the litigation captioned Madeline Acevedo Camacho et al. v. Puerto Rico Department of Family Affairs, No. 2016-05-1340 (the "Acevedo Camacho Master Claims"), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Puerto Rico Department of Family Affairs ("DOFA") employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." The claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

## Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
8	HERNANDEZ TORRES, LILLIAM JARD DE GURABO 207 CALLE 10 GURABO, PR 00778	05/22/18	17 BK 03283-LTS Commonwealth of Puerto Rico	23679	Undetermined*	MADELINE ACEVEDO CAMACHO ET AL. (2,818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLANTIFF GROUP"); CASP CASE NUM. 2016-05-1340 PO BOX 9021828 SAN JUAN, PR 00902-1828	06/29/18	17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico	103072	\$8,990,000.00*

Reason: This claim is duplicative of Master Claim nos. 32044 and 103072, which were filed on behalf of all plaintiffs in the litigation captioned Madeline Acevedo Camacho et al. v. Puerto Rico Department of Family Affairs, No. 2016-05-1340 (the "Acevedo Camacho Master Claims"), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Puerto Rico Department of Family Affairs ("DOFA") employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." The claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

## Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
9 JOHNSON ROSARIO, EVELYN VILLA CADIZ 424 CALLE OLOT SAN JUAN, PR 00923	05/24/18	17 BK 03283-LTS Commonwealth of Puerto Rico	27751	\$400,248.00*	FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828	06/29/18	17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico	93199	\$15,283,000.00*

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the "Beltrán Cintrón Master Claims"), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs ("DOFA") employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." The claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

Claim #27751 also contained on Exhibit A to the 347th Omnibus Claims Objection for Claims to Be Reclassified, the 541st Omnibus Claims Objection for Claims to Be Disallowed, and the 548th Omnibus Claims Objection for Claims to Be Disallowed.

## Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
10 JOHSON ROSARIO, EVELYN J 424 CALLE OLOT VILLA CADIZ SAN JUAN, PR 00923	05/24/18	17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico	28524	\$126,578.88*	FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828	06/29/18	17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico	93199	\$15,283,000.00*

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the "Beltrán Cintrón Master Claims"), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs ("DOFA") employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." The claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

Claim #28524 also contained on Exhibit A to the 337th Omnibus Claims Objection for Claims to Be Reclassified, the 347th Omnibus Claims Objection for Claims to Be Reclassified, and the 541st Omnibus Claims Objection for Claims to Be Disallowed.

## Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
11 LIMERY DONES, ABRAHAM URB LEVITTOWN U20 CALLE LEILA TOA BAJA, PR 00949	05/24/18	17 BK 03283-LTS Commonwealth of Puerto Rico	28721	\$316,800.00*	MADELINE ACEVEDO CAMACHO ET AL. (2,818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 PO BOX 9021828 SAN JUAN, PR 00902-1828	06/29/18	17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico	103072	\$8,990,000.00*

Reason: This claim is duplicative of Master Claim nos. 32044 and 103072, which were filed on behalf of all plaintiffs in the litigation captioned Madeline Acevedo Camacho et al. v. Puerto Rico Department of Family Affairs, No. 2016-05-1340 (the "Acevedo Camacho Master Claims"), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Puerto Rico Department of Family Affairs ("DOFA") employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

Claim #28721 also contained on Exhibit A to the 347th Omnibus Claims Objection for Claims to Be Reclassified, the 351st Omnibus Claims Objection for Claims to Be Partially Disallowed, and the 541st Omnibus Claims Objection for Claims to Be Disallowed.

## Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
12 MONTANEZ JOHNSON, GLENDA J URBOPEN LAND 424 CALLE OLOT SAN JUAN, PR 00923	05/24/18	17 BK 03283-LTS Commonwealth of Puerto Rico	29525	\$108,000.00*	FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828	06/29/18	17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico	93199	\$15,283,000.00*

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the "Beltrán Cintrón Master Claims"), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs ("DOFA") employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." The claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

Claim #29525 also contained on Exhibit A to the 345th Omnibus Claims Objection for Claims to Be Reclassified, the 541st Omnibus Claims Objection for Claims to Be Disallowed, and the 548th Omnibus Claims Objection for Claims to Be Disallowed.

## Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
13 OTERO MORALES, ANTONIO PO BOX 52199 TOA BAJA, PR 00950	05/29/18	17 BK 03283-LTS Commonwealth of Puerto Rico	30799	Undetermined*	FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828	06/29/18	17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico	93199	\$15,283,000.00*

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the "Beltrán Cintrón Master Claims"), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs ("DOFA") employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." The claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

Claim #30799 also contained on Exhibit A to the 362nd Omnibus Claims Objection for Claims to Be Reclassified.

## Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
14 RIVERA HERNANDEZ, ZAIDA 4U 17 ALTOS CALLE LAGRUMO LOMAS VERDES BAYAMON, PR 00956	05/25/18	17 BK 03283-LTS Commonwealth of Puerto Rico	31346	Undetermined*	FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828	06/29/18	17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico	93199	\$15,283,000.00*

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the "Beltrán Cintrón Master Claims"), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs ("DOFA") employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." The claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

Claim #31346 also contained on Exhibit A to the 541st Omnibus Claims Objection for Claims to Be Disallowed.

## Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
15 ROSA MORALES, MORAIMA 60 CARR. 474 ISABELA, PR 00662	05/29/18	17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36765-1	Undetermined*	FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828	06/29/18	17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico	93199	\$15,283,000.00*

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the "Beltrán Cintrón Master Claims"), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs ("DOFA") employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." The claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.

## Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
16 SANCHEZ RAMOS, SONIA P.O BOX 52199 TOA BAJA, PR 00950	05/29/18	17 BK 03283-LTS Commonwealth of Puerto Rico	38807	Undetermined*	FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828	06/29/18	17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico	93199	\$15,283,000.00*

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the "Beltrán Cintrón Master Claims"), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs ("DOFA") employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." The claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

Claim #38807 also contained on Exhibit A to the 362nd Omnibus Claims Objection for Claims to Be Reclassified.

## Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
17 SANTOS SANTIAGO, NYDIA EDITH 2A17 CALLE 53 JARDINESDEL CARIBE PONCE, PR 00728	05/15/18	17 BK 03283-LTS Commonwealth of Puerto Rico	20914	Undetermined*	MADELINE ACEVEDO CAMACHO ET AL. (2,818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 PO BOX 9021828 SAN JUAN, PR 00902-1828	06/29/18	17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico	103072	\$8,990,000.00*

Reason: This claim is duplicative of Master Claim nos. 32044 and 103072, which were filed on behalf of all plaintiffs in the litigation captioned Madeline Acevedo Camacho et al. v. Puerto Rico Department of Family Affairs, No. 2016-05-1340 (the "Acevedo Camacho Master Claims"), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Puerto Rico Department of Family Affairs ("DOFA") employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." The claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

## Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
18 TORRES FIGUEROA, YOLANDA EXT. ALTURAS DE YAUCO II 302 CALLE SAROBEL YAUCO, PR 00698	06/27/18	17 BK 03283-LTS Commonwealth of Puerto Rico	102450-1	\$0.00	JEANNETTE ABRAMS-DIAZ ET AL (1084 PLAINTIFFS) COLLECTIVELY (THE "ABRAMS-DIAZ PLAINTIFF GROUP") CIVIL CASE NUM. K AC2005-5021 ABRAMS-DIAZ PLAINTIFF GROUP (1,084 PLAINTIFFS) LCDA IVONNE GONZALEZ-MORALES P.O. BOX 9021828 SAN JUAN, PR 00902-1828	06/29/18	17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico	104127	\$6,829,644.40*

Reason: This claim is duplicative of Master Claim nos. 50221 and 104127, which were filed on behalf of all plaintiffs in the litigation captioned Jeannette Abrams Diaz et al. v. Department of Transportation & Public Works, No. KAC2005-5021 (the "Abrams Diaz Master Claims"), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Transportation and Public Works ("DOTP") employees who alleged that DOTP improperly withheld a proportion of their wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." The claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.

## Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
19 TORRES TORRES, CARLOS R. 06 URB. JESÚS M. LAGO UTUADO, PR 00641	05/29/18	17 BK 03283-LTS Commonwealth of Puerto Rico	26309	Undetermined*	FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828	06/29/18	17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico	93199	\$15,283,000.00*

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the "Beltrán Cintrón Master Claims"), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs ("DOFA") employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." The claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

## Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
20 TORRES TORRES, CARLOS R. 06 URB. JESUS M. LAGO UTUADO, PR 00641	05/29/18	17 BK 03283-LTS Commonwealth of Puerto Rico	26368	Undetermined*	FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828	06/29/18	17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico	93199	\$15,283,000.00*

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the "Beltrán Cintrón Master Claims"), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs ("DOFA") employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." The claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

## Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
21 VAZQUEZ ESMURRIA, MAGALY PO BOX 410 JUANA DIAZ, PR 00795	04/25/18	17 BK 03283-LTS Commonwealth of Puerto Rico	7232	\$100,000.00*	FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828	06/29/18	17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico	93199	\$15,283,000.00*

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the "Beltrán Cintrón Master Claims"), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs ("DOFA") employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." The claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

## Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
22 VAZQUEZ MELENDEZ, JOAQUIN SANTA ROSA NEISY E-27 CAGUAS, PR 00725	05/21/18	17 BK 03283-LTS Commonwealth of Puerto Rico	22648	Undetermined*	FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828	06/29/18	17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico	93199	\$15,283,000.00*

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the "Beltrán Cintrón Master Claims"), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs ("DOFA") employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." The claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

## Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
23 VELEZ VELEZ, JEANNETTE YAHAIRA PO BOX 735 MOCA, PR 00676	05/24/18	17 BK 03283-LTS Commonwealth of Puerto Rico	33642-1	Undetermined*	FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828	06/29/18	17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico	93199	\$15,283,000.00*

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the "Beltrán Cintrón Master Claims"), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs ("DOFA") employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." The claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.